

(26) In section 4975(d)(3)(B) of the Internal Revenue Code of 1954, as added by section 2003(a) of the bill, after "collateral" insert "which".

(27) In section 4975(d)(8) of the Internal Revenue Code of 1954, as added by section 2003(a) of the bill strike out:

"(8) any transaction between a plan and

"(A) a common or collective trust fund"

and insert in lieu thereof the following:

"(8) any transaction between a plan and a common or collective trust fund".

(28) In the last sentence of section 4975(d) of the Internal Revenue Code of 1954, as added by section 2003 of the bill, strike out "shareholder—employee" and insert in lieu thereof "shareholder-employee".

(29) In the last sentence of section 4975(e)(2) of the Internal Revenue Code of 1954, as added by section 2003(a) of the bill, strike out "The Secretary" and insert in lieu thereof "The Secretary or his delegate".

(30) In section 4975(e)(7)(A) of the Internal Revenue Code of 1954, as added by section 2003(a) of the bill, strike out "401" and insert in lieu thereof "401(a)".

(31) In section 4975(f)(4) of the Internal Revenue Code of 1954, as added by section 2003(a) of the bill, strike out "paragraphs (2), (11), and (12)," and insert in lieu thereof "paragraphs (2) and (10)".

(32) In section 4975(i) of the Internal Revenue Code of 1954, as added by section 2003(a) of the bill, strike out "section 3002 of the Employment" and insert in lieu thereof "section 3003 of the Employee".

(33) In section 415(a)(2) of the Internal Revenue Code of 1954, as added by section 2004(a)(2) of the bill, strike out "405," and insert in lieu thereof "405(a).".

(34) In section 415(d)(1)(B) of the Internal Revenue Code of 1954, as added by section 2004(a)(2) of the bill, strike out "sub section" and insert in lieu thereof "subsection".

(35) In section 2004(a)(3)(A) of the bill after "defined" insert "benefit".

(36) In section 2004(d)(2) of the bill, strike out the last sentence.

(37) In section 402(e)(4)(B) of the Internal Revenue Code of 1954, as amended by section 2005(a) of the bill, strike out "distributed" and insert in lieu thereof "distribution".

(38) In section 3001(c) of the bill strike out "paragraph (2)" and insert in lieu thereof "subsection (b)(2)".

(39) In title III of the bill, strike out section 3004(a) and insert in lieu thereof the following:

"SEC. 3004. (a) Whenever in this Act or in any provision of law amended by this Act the Secretary of the Treasury and the Secretary of Labor are required to carry out provisions relating to the same subject matter (as determined by them) they shall consult with each other and shall develop rules, regulations, practices, and forms which, to the extent appropriate for the efficient administration of such provisions, are designed to reduce duplication of effort, duplication of reporting, conflicting or overlapping requirements, and the burden of compliance with such provisions by plan administrators, employers, and participants and beneficiaries."

(40) In section 3004(b) of the bill, strike out "with or without reimbursement".

(41) In section 3032(d)(8) of the bill strike out "hall" and insert in lieu thereof "shall".